## TIPPECANOE COUNTY COUNCIL RESOLUTION 2020 25 -CL

## RESOLUTION APPROPRIATING CARES ACT FUNDS

WHEREAS, Tippecanoe County has received or expects to receive federal funds made available under the Coronavirus Aid, Relief, and Economic Security (CARES) Act for payment or reimbursement of expenses incurred due to the COVID-19 pandemic.

WHEREAS, eligible expenses have been paid from other County funds due to the need to pay for such expenses prior to receipt of CARES Act funds;

WHEREAS, IC 6-1.1-18-7.5 permits appropriation of state and federal grant funds without using the statutory process for additional appropriations;

WHEREAS, IC 10-14-3-17(j)(5) permits waiver of certain formalities and procedures related to certain purchases made necessary by disaster emergencies such as the COVID-19 pandemic;

WHEREAS, a guidance memorandum from the Indiana State Board of Accounts issued April 29, 2020, stated that the SBOA would not take audit exception to permissible expenses being paid out of a COVID-19 grant fund without appropriation;

NOW THEREFORE BE IT RESOLVED, by the Tippecanoe County Council that the Tippecanoe County Auditor is hereby authorized to transfer funds from the COVID-19 grant fund to reimburse such other County funds as have been used to pay eligible expenses under the CARES Act and the Council hereby appropriates from the COVID-19 grant fund such amounts as are necessary to make said reimbursements.

Adopted by the County Council of Tippecanoe County this 14<sup>th</sup> day of July, 2020.

Kevin Underwood-President

John R. Basham, II Nice President

Lisa Dullum

Jody Hamilton

Ben Murray

Kathy Vernon

Roland Winger

Attest:

Robert Plantenga, Tippecanoe County Auditor